

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 15755
[Redacted],	)	
	)	AMENDED DECISION
Petitioners.	)	
_____	)	

On May 11, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income tax, penalty, and interest for 1995, 1996, and 1997 in the total amount of \$4,245. The taxpayers filed a timely protest. The Tax Commission issued a decision dated January 24, 2001, affirming the Notice of Deficiency Determination issued by the Bureau.

The taxpayers have come forward with additional information that changes the decision. The taxpayers submitted an Idaho income tax return for each of the years in question to the Board of Tax Appeals. Each of the returns included a W-2 issued to [Redacted] that reflected Idaho withholding. [Redacted] did not sign any of the returns. The total income shown in each return was less than the amount of income reported to the Tax Commission and the Internal Revenue Service. The returns for 1995 and 1996 claimed an additional exemption for a dependent.

After review of the information furnished by the taxpayers, the Tax Commission finds the income amount that was used by the Bureau to determine the tax due should not be changed. The tax due will be adjusted to allow one additional exemption and an additional grocery credit for 1995 and 1996. The withholding shown in the W-2s had not been recognized in the Notice of Deficiency Determination or the Decision. Therefore, the amended amount will include an adjustment to allow the withholding to offset a portion of the tax due for each of the years in question.

For the tax year 1995, the offset resulted in a \$49 refund. However, Idaho Code

§§ 63-3035(e) and 63-3072(c) both limit the time allowed for a taxpayer to receive a credit or refund of withheld taxes to three years from the due date of the return. The 1995 return that was received by the Tax Commission on April 22, 2002, was due on April 15, 1996.

WHEREFORE, the Decision dated January 24, 2002, is hereby AMENDED and, as so amended, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$ 0	\$ 0	\$ 0	\$ 0
1996	96	24	38	158
1997	623	156	195	<u>974</u>
			TOTAL DUE	<u>\$1,132</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of taxpayers' right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2002.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

## **CERTIFICATE OF SERVICE**

I hereby certify that I have on this \_\_\_\_\_ day of \_\_\_\_\_, 2002, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]      Receipt No. [Redacted]  
[Redacted]

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ADMINISTRATIVE ASSISTANT 1